IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5469 of 2026
and
W.M.P.Nos.5981 and 5979 of 2026

M/s. Malani Electricals
Represented by its Proprietor,
Mr. Jagadish Malani,
3/16, Ramanan Road, Sowcarpet,
Chennai, Tamil Nadu-600 079.

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Peddunaickenpet Assessment Circle
Integrated Commercial Taxes Office Complex,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai-600 003.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records of the impugned order in GSTIN:33AJHPM4252C1ZM / 2020-21 dated 24.02.2025 along with DRC-07 Order under Section 73, Ref No.ZD330225249160V dated 24.02.2025 on the file of the Respondent herein and the quash the same.

For Petitioner(s): Mr.S Chetan Prakash

For Respondent(s): Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 24.02.2025 which was preceded by the Show Cause Notice in Form GST DRC – 01 dated 17.10.2024, to which the Petitioner filed replies on 23.10.2024 and 21.02.2025.

4. A reading of the impugned order and the reply in Form GST DRC - 06 dated 21.02.2025 indicates that the Petitioner has not opted for a personal hearing. The impugned order is a detailed order. Therefore, the Respondent cannot be found fault with on the ground of procedural irregularity while passing the impugned order. As such, this Writ Petition is liable to be dismissed.

5. The learned counsel for the Petitioner submits that almost 80% of the disputed tax has been recovered from the Petitioner's bank account. He has also filed a memo to that effect, wherein, it has been stated as follows:-

It is humbly submitted that present memo is filed by petitioner counsel, on behalf of petitioner. The petitioner herein has filed present writ petition challenging impugned order in GSTIN 33AJHPM4252C1ZM/2020-21 dated 24.02.2025 along with DRC – 07 Order under Section 73, Ref No.ZD330225249160V dated 24.02.2025 on the file of the Respondent herein.

2. The Petitioner states that, then after verification of GST Portal petitioner came to know that, more than 80% of the disputed tax amounting to Rs.2,10,042/- from CGST head and Rs.3,10,042/- from SGST head totalling to Rs.5,20,084/- has been recovered from his Electronic Credit Ledger and Electronic Cash Ledger by the respondent herein, the details of the same is extracted in the tabular column.

S.No	Ledger	Date	Reference No	CGST Head	SGST Head
1	Electronic Cash Ledger	02.06.2025	DC3306250002231	-	93228
2	Electronic Cash Ledger	02.06.2025	DC3306250002247	101346	
3	Electronic Cash Ledger	23.12.2025	DC3312250511931	-	209902
4	Electronic Cash Ledger	02.06.2025	DI3306250001132		6912
5	Electronic Cash Ledger	02.06.2025	DI3306250001144	108696	
			Total	210042	310042

The Petitioner states that, petitioner herein gives the consent and accept the condition as may be imposed by this Court.

6. The learned Additional Government Pleader for the Respondent is however unable to confirm the same.

7. However, considering the fact that the Petitioner may have a case on merits, liberty is granted to the Petitioner to file an appeal before the Appellate Commissioner subject to the Petitioner depositing 25% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 07.10.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 24.02.2025 as an addendum to the Show Cause Notice dated 07.10.2024.

9. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner, towards the tax liability confirmed vide impugned order, shall be adjusted towards the aforesaid pre-deposit of 25% as ordered above. This will be however subject to verification by the Respondent.

10. The Petitioner may obtained a suitable certificate from the concerned jurisdictional Assessing Officer regarding recovery already made from the Petitioner and file the same before the Appellate Authority to substantiate the recovery as stated by the Petitioner. If the aforesaid recovery is made, no further pre-deposit is required.

11. In case the Petitioner complies with the above stipulations, the Appellate Authority shall dispose of the appeal on merits without further reference to the limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated. All the issues are lefty open to be canvassed by the Petitioner.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

13. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

14. Needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.

15. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

18-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To

The Assistant Commissioner (ST)
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No.32, Elephant Gate Bridge Road,
Vepery Chennai-600 003.

C.SARAVANAN, J.

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